

U.S. Individual Income Tax Return 2025

OMB No. 1545-0074

IRS Use Only-Do not write or staple in this space.

For the year Jan. 1-Dec. 31, 2025, or other tax year beginning

, 2025, ending

, 20

See separate instructions.

☐ Filed pursuant to section 301.9100-2 ☐ Combat zone

☐ Other

☐ Deceased

Spouse

Your first name and middle initial

JANETTA

Last name

DEMOTT

Your social security number

If joint return, spouse's first name and middle initial

LIVINGFORGOD

Last name

DEMOTT

Spouse's social security number

Home address (number and street). If you have a P.O. box, see instructions.

Apt. no.

Check here if your main home, and your spouse's if filing a joint return, was in the U.S. for more than half of 2025. ☐

City, town, or post office. If you have a foreign address, also complete spaces below.

State

CA

ZIP code

Foreign postal code

Presidential Election Campaign
Check here if you, or your spouse if filing jointly, want \$3 to go to this fund. Checking a box below will not change your tax or refund.
☐ You ☐ Spouse

Filing Status

☐ Single

☒ Married filing jointly (even if only one had income)

☐ Married filing separately (MFS). Enter spouse's SSN above and full name here: _____

☐ Head of household (HOH)

☐ Qualifying surviving spouse (QSS)

If you checked the HOH or QSS box, enter the child's name if the qualifying person is a child but not your dependent: _____

☐ If treating a nonresident alien or dual-status alien spouse as a U.S. resident for the entire tax year, check the box and enter their name (see instructions and attach statement if required): _____

Digital Assets At any time during 2025, did you: (a) receive (as a reward, award, or payment for property or services); or (b) sell, exchange, or otherwise dispose of a digital asset (or a financial interest in a digital asset)? (See instructions.) ☐ Yes ☒ No

Dependents

(see instructions)

If more than four dependents, see instructions and check here ☐

	Dependent 1	Dependent 2	Dependent 3	Dependent 4
(1) First name				
(2) Last name				
(3) SSN				
(4) Relationship				
(5) Check if lived with you more than half of 2025	(a) ☐ Yes (b) ☐ And in the U.S.	(a) ☐ Yes (b) ☐ And in the U.S.	(a) ☐ Yes (b) ☐ And in the U.S.	(a) ☐ Yes (b) ☐ And in the U.S.
(6) Check if	☐ Full-time student ☐ Permanently and totally disabled	☐ Full-time student ☐ Permanently and totally disabled	☐ Full-time student ☐ Permanently and totally disabled	☐ Full-time student ☐ Permanently and totally disabled
(7) Credits	☐ Child tax credit ☐ Credit for other dependents	☐ Child tax credit ☐ Credit for other dependents	☐ Child tax credit ☐ Credit for other dependents	☐ Child tax credit ☐ Credit for other dependents

☐ Check if your filing status is MFS or HOH and you lived apart from your spouse for the last 6 months of 2025, or you are legally separated according to your state law under a written separation agreement or a decree of separate maintenance and you did not live in the same household as your spouse at the end of 2025.

Income

Attach Form(s) W-2 here. Also attach Forms W-2G and 1099-R if tax was withheld.

If you did not get a Form W-2, see instructions.

1a	Total amount from Form(s) W-2, box 1 (see instructions)	1a	79,983
b	Household employee wages not reported on Form(s) W-2	1b	
c	Tip income not reported on line 1a (see instructions)	1c	
d	Medicaid waiver payments not reported on Form(s) W-2 (see instructions)	1d	
e	Taxable dependent care benefits from Form 2441, line 26	1e	
f	Employer-provided adoption benefits from Form 8839, line 31	1f	
g	Wages from Form 8919, line 6	1g	
h	Other earned income (see instructions). Enter type and amount:	1h	
i	Nontaxable combat pay election (see instructions)	1i	
z	Add lines 1a through 1h	1z	79,983
2a	Tax-exempt interest	2a	
3a	Qualified dividends	3a	
c	Check if your child's dividends are included in 1 ☐ Line 3a	3b	
4a	IRA distributions	4a	
c	Check if (see instructions) 1 ☐ Rollover	4b	
5a	Pensions and annuities	5a	
c	Check if (see instructions) 1 ☐ Rollover	5b	
6a	Social security benefits	6a	
c	If you elect to use the lump-sum election method, check here (see instructions)	6b	
d	If you are married filing separately and lived apart from your spouse the entire year (see inst.), check here	7a	
7a	Capital gain or (loss). Attach Schedule D if required	8	5,846
b	Check if: ☐ Schedule D not required ☐ Includes child's capital gain or (loss)	9	85,829
8	Additional income from Schedule 1, line 10	10	1,020
9	Add lines 1z, 2b, 3b, 4b, 5b, 6b, 7a, and 8. This is your total income	11a	84,809
10	Adjustments to income from Schedule 1, line 26		
11a	Subtract line 10 from line 9. This is your adjusted gross income		

16	Tax (see instructions). Check if any from Form(s): 1 ☐ 8814 2 ☐ 4972 3 ☐	16	3,865
17	Amount from Schedule 2, line 3	17	
18	Add lines 16 and 17	18	3,865
19	Nonrefundable child tax credit or credit for other dependents from Schedule 8812	19	500
20	Amount from Schedule 3, line 8	20	
21	Add lines 19 and 20	21	500
22	Subtract line 21 from line 18. If zero or less, enter -0-	22	3,365
23	Other taxes, including self-employment tax, from Schedule 2, line 21	23	629
24	Add lines 22 and 23. This is your total tax .	24	3,994
25	Federal income tax withheld from:		
a	Form(s) W-2	25a	6,838
b	Form(s) 1099	25b	
c	Other forms (see instructions)	25c	
d	Add lines 25a through 25c	25d	6,838
26	2021 estimated tax payments and amount applied from 2020 return	26	
27a	Earned income credit (EIC) Check here if you were born after January 1, 1998, and before January 2, 2004, and you satisfy all the other requirements for taxpayers who are at least age 18, to claim the EIC. See instructions ☐	27a	
b	Nontaxable combat pay election	27b	
c	Prior year (2019) earned income	27c	
28	Refundable child tax credit or additional child tax credit from Schedule 8812	28	
29	American opportunity credit from Form 8863, line 8	29	
30	Recovery rebate credit. See instructions	30	0
31	Amount from Schedule 3, line 15	31	
32	Add lines 27a and 28 through 31. These are your total other payments and refundable credits .	32	0
33	Add lines 25d, 26, and 32. These are your total payments .	33	6,838
34	If line 33 is more than line 24, subtract line 24 from line 33. This is the amount you overpaid .	34	2,844
35a	Amount of line 34 you want refunded to you . If Form 8888 is attached, check here. ☐	35a	2,844
b	Routing number	c Type: ☒ Checking ☐ Savings	
d	Account number		
36	Amount of line 34 you want applied to your 2022 estimated tax .	36	
37	Amount you owe. Subtract line 33 from line 24. For details on how to pay, see instructions.	37	0
38	Estimated tax penalty (see instructions)	38	
Third Party Designee			
Do you want to allow another person to discuss this return with the IRS? See instructions ☒ Yes. Complete below. ☐ No			
Designee's name Lisa Baca		Phone no. [REDACTED]	Personal identification number (PIN) [REDACTED]
Sign Here			
Under penalties of perjury, I declare that I have examined this return and accompanying schedules and statements, and to the best of my knowledge and belief, they are true, correct, and complete. Declaration of preparer (other than taxpayer) is based on all information of which preparer has any knowledge.			
Your signature		Date	Your occupation
38102		02-16-2022	
Spouse's signature. If a joint return, both must sign.		Date	Spouse's occupation
68038		02-16-2022	
Phone no. [REDACTED]		Email address	
Paid Preparer Use Only			
Preparer's signature		Date	PTIN
Lisa Baca		02-16-2022	P00692651
Firm's name Liberty Tax - Office 12479		Phone no. [REDACTED]	Check if: ☐ Self-employed
Firm's address 2997 Churn Creek Rd			
Redding, CA 96002			
Firm's EIN 47-2175745			

Go to www.irs.gov/Form1040 for instructions and the latest information.

EEA

Form 1040 (2021)

SCHEDULE 1
(Form 1040)

Department of the Treasury
Internal Revenue Service

Additional Income and Adjustments to Income

Attach to Form 1040, 1040-SR, or 1040-NR.
Go to www.irs.gov/Form1040 for instructions and the latest information.

OMB No. 1545-0074

2025
Attachment
Sequence No. **01**

Name(s) shown on Form 1040, 1040-SR, or 1040-NR

Your social security number

JANETTA & LIVINGFORDGOD DEMOTT

For 2025, enter the amount reported to you on Form(s) 1099-K that was included in error or for personal items sold at a loss

Note: The remaining amounts reported to you on Form(s) 1099-K should be reported elsewhere on your return depending on the nature of the transaction. See www.irs.gov/1099k.

Part I Additional Income

1	Taxable refunds, credits, or offsets of state and local income taxes	1	
2a	Alimony received	2a	
b	Date of original divorce or separation agreement (see instructions):		
3	Business income or (loss). Attach Schedule C	3	5,846
4	Other gains or (losses). Check if any from Form(s): ☐ 4797 ☐ 4684	4	
5	Rental real estate, royalties, partnerships, S corporations, trusts, etc. Attach Schedule E	5	
6	Farm income or (loss). Attach Schedule F	6	
7	Unemployment compensation. If you repaid a 2025 overpayment (see instructions), check here ☐ and enter amount repaid:	7	
8	Other income:		
a	Net operating loss	8a	()
b	Gambling	8b	
c	Cancellation of debt	8c	
d	Foreign earned income exclusion from Form 2555	8d	()
e	Income from Form 8853	8e	
f	Income from Form 8889	8f	
g	Alaska Permanent Fund dividends	8g	
h	Jury duty pay	8h	
i	Prizes and awards	8i	
j	Activity not engaged in for profit income	8j	
k	Stock options	8k	
l	Income from the rental of personal property if you engaged in the rental for profit but were not in the business of renting such property	8l	
m	Olympic and Paralympic medals and USOC prize money (see instructions)	8m	
n	Section 951(a) inclusion (see instructions)	8n	
o	Section 951A(a) inclusion (see instructions)	8o	
p	Section 461(l) excess business loss adjustment	8p	
q	Taxable distributions from an ABLE account (see instructions)	8q	
r	Scholarship and fellowship grants not reported on Form W-2	8r	
s	Nontaxable amount of Medicaid waiver payments included on Form 1040, line 1a or 1d	8s	()
t	Pension or annuity from a nonqualified deferred compensation plan or a nongovernmental section 457 plan	8t	
u	Wages earned while incarcerated	8u	
v	Digital assets received as ordinary income not reported elsewhere. See instructions	8v	
z	Other income. List type and amount:	8z	
9	Total other income. Add lines 8a through 8z	9	
10	Combine lines 1 through 7 and 9. This is your additional income . Enter here and on Form 1040, 1040-SR, or 1040-NR, line 8	10	5,846

For Paperwork Reduction Act Notice, see your tax return instructions.

Schedule 1 (Form 1040) 2025 Created 7/25/25

Part II Adjustments to Income

11	Educator expenses	11	
12	Certain business expenses of reservists, performing artists, and fee-basis government officials. Attach Form 2106	12	
13	Health savings account deduction. Attach Form 8889	13	
14	Moving expenses for members of the Armed Forces. Attach Form 3903. If claiming only storage fees (see instructions), check here ☐	14	
15	Deductible part of self-employment tax. Attach Schedule SE	15	413
16	Self-employed SEP, SIMPLE, and qualified plans	16	
17	Self-employed health insurance deduction	17	
18	Penalty on early withdrawal of savings	18	
19a	Alimony paid	19a	
b	Recipient's SSN		
c	Date of original divorce or separation agreement (see instructions):		
20	IRA deduction. If you are married filing separately and lived apart from your spouse for the entire year (see instructions), check here ☐	20	
21	Student loan interest deduction	21	607
22	Reserved for future use	22	
23	Archer MSA deduction	23	
24	Other adjustments:		
a	Jury duty pay (see instructions)	24a	
b	Deductible expenses related to income reported on line 8l from the rental of personal property engaged in for profit	24b	
c	Nontaxable amount of the value of Olympic and Paralympic medals and USOC prize money reported on line 8m	24c	
d	Reforestation amortization and expenses	24d	
e	Repayment of supplemental unemployment benefits under the Trade Act of 1974	24e	
f	Contributions to section 501(c)(18)(D) pension plans	24f	
g	Contributions by certain chaplains to section 403(b) plans	24g	
h	Attorney fees and court costs for actions involving certain unlawful discrimination claims (see instructions)	24h	
i	Attorney fees and court costs you paid in connection with an award from the IRS for information you provided that helped the IRS detect tax law violations	24i	
j	Housing deduction from Form 2555	24j	
k	Excess deductions of section 67(e) expenses from Schedule K-1 (Form 1041)	24k	
z	Other adjustments. List type and amount:	24z	
25	Total other adjustments. Add lines 24a through 24z	25	
26	Add lines 11 through 23 and 25. These are your adjustments to income . Enter here and on Form 1040, 1040-SR, or 1040-NR, line 10	26	1,020

SCHEDULE 2
(Form 1040)

Department of the Treasury
Internal Revenue Service

Additional Taxes

Attach to Form 1040, 1040-SR, or 1040-NR.
Go to www.irs.gov/Form1040 for instructions and the latest information.

OMB No. 1545-0074

2025

Attachment
Sequence No. **02**

Name(s) shown on Form 1040, 1040-SR, or 1040-NR

JANETTA & LIVINGFORDGOD DEMOTT

Your social security number

Part I Tax

1 Additions to tax:

a Excess advance premium tax credit repayment. Attach Form 8962

1a

b Repayment of new clean vehicle credit(s) transferred to a registered dealer from Schedule A (Form 8936), Part II. Attach Form 8936 and Schedule A (Form 8936)

1b

c Repayment of previously owned clean vehicle credit(s) transferred to a registered dealer from Schedule A (Form 8936), Part IV. Attach Form 8936 and Schedule A (Form 8936)

1c

d Recapture of net EPE from Form 4255, line 2a, column (i)

1d

e Excessive payments (EPs) on gross EPE from Form 4255. Check applicable box and enter amount. See instructions.

(i) ☐ Line 1a

(ii) ☐ Line 1c

(iii) ☐ Line 1d

(iv) ☐ Line 2a

1e

f 20% EP from Form 4255. Check applicable box and enter amount. See instructions.

(i) ☐ Line 1a

(ii) ☐ Line 1c

(iii) ☐ Line 1d

(iv) ☐ Line 2a

1f

y Other additions to tax (see instructions):

1y

z Add lines 1a through 1y

1z

2 Alternative minimum tax. Attach Form 6251

2

3 Add lines 1z and 2. Enter here and on Form 1040, 1040-SR, or 1040-NR, line 17

3

0

Part II Other Taxes

4 Self-employment tax. Attach Schedule SE

1 ☐ 4361

2 ☐ 4029

3 ☐

4

826

5 Social security and Medicare tax on unreported tip income. Attach Form 4137

5

6 Uncollected social security and Medicare tax on wages. Attach Form 8919

6

7 Total additional social security and Medicare tax. Add lines 5 and 6

7

8 Additional tax on IRAs or other tax-favored accounts. Attach Form 5329 if required. If not required, check here ☐

8

9 Household employment taxes. Attach Schedule H

9

10 Reserved for future use

10

11 Additional Medicare Tax. Attach Form 8959

11

12 Net investment income tax. Attach Form 8960

12

13 Uncollected social security and Medicare or RRTA tax on tips or group-term life insurance from Form W-2, box 12

13

14 Interest on tax due on installment income from the sale of certain residential lots and timeshares

14

15 Interest on the deferred tax on gain from certain installment sales with a sales price over \$150,000

15

16 Recapture of low-income housing credit. Attach Form 8611

16

(continued on page 2)

Part II Other Taxes (continued)**17** Other additional taxes:**a** Recapture of other credits. List type, form number, and amount:**17a****b** Recapture of federal mortgage subsidy, if you sold your home see instructions**17b****c** Additional tax on HSA distributions. Attach Form 8889**17c****d** Additional tax on an HSA because you didn't remain an eligible individual.
Attach Form 8889**17d****e** Additional tax on Archer MSA distributions. Attach Form 8853**17e****f** Additional tax on Medicare Advantage MSA distributions. Attach Form 8853**17f****g** Recapture of a charitable contribution deduction related to a fractional interest
in tangible personal property**17g****h** Income you received from a nonqualified deferred compensation plan that fails
to meet the requirements of section 409A**17h****i** Compensation you received from a nonqualified deferred compensation plan
described in section 457A**17i****j** Section 72(m)(5) excess benefits tax**17j****k** Golden parachute payments**17k****l** Tax on accumulation distribution of trusts**17l****m** Excise tax on insider stock compensation from an expatriated corporation**17m****n** Look-back interest under section 167(g) or 460(b) from Form 8697 or 8866**17n****o** Tax on non-effectively connected income for any part of the year you were a
nonresident alien from Form 1040-NR**17o****p** Any interest from Form 8621, line 16f, relating to distributions from, and
dispositions of, stock of a section 1291 fund**17p****q** Any interest from Form 8621, line 24**17q****z** Any other taxes. List type and amount:**17z****18** Total additional taxes. Add lines 17a through 17z**18****19** Recapture of net EPE from Form 4255, line 1d, column (I)**19****20** Section 965 net tax liability installment from Form 965-A**20****21** Add lines 4, 7 through 16, 18, and 19. These are your **total other taxes**. Enter here and on Form 1040
or 1040-SR, line 23, or Form 1040-NR, line 23b**21**

826

SCHEDULE C
(Form 1040)

Department of the Treasury
Internal Revenue Service

Profit or Loss From Business

(Sole Proprietorship)

Attach to Form 1040, 1040-SR, 1040-SS, 1040-NR, or 1041; partnerships must generally file Form 1065.

Go to www.irs.gov/ScheduleC for instructions and the latest information.

OMB No. 1545-0074

2025

Attachment
Sequence No. 09

Name of proprietor

JANETTA DEMOTT

Social security number (SSN)

B Enter code from instructions

711510

A Principal business or profession, including product or service (see instructions)

MUSICIAN

C Business name. If no separate business name, leave blank.

JANETTA DEMOTT

D Employer ID number (EIN) (see instr.)

E Business address (including suite or room no.)

City, town or post office, state, and ZIP code

F Accounting method: (1) ☒ Cash (2) ☐ Accrual (3) ☐ Other (specify)

G Did you "materially participate" in the operation of this business during 2025? If "No," see instructions for limit on losses. . . . ☒ Yes ☐ No

H If you started or acquired this business during 2025, check here ☐

I Did you make any payments in 2025 that would require you to file Form(s) 1099? See instructions ☐ Yes ☒ No

J If "Yes," did you or will you file required Form(s) 1099? ☐ Yes ☐ No

Part I Income

1	Gross receipts or sales. See instructions for line 1 and check the box if this income was reported to you on Form W-2 and the "Statutory employee" box on that form was checked ☐	1	6,465
2	Returns and allowances	2	0
3	Subtract line 2 from line 1	3	6,465
4	Cost of goods sold (from line 42)	4	
5	Gross profit. Subtract line 4 from line 3	5	6,465
6	Other income, including federal and state gasoline or fuel tax credit or refund (see instructions)	6	
7	Gross income. Add lines 5 and 6	7	6,465

Part II Expenses. Enter expenses for business use of your home only on line 30.

8	Advertising	8		18	Office expense (see instructions)	18	
9	Car and truck expenses (see instructions)	9		19	Pension and profit-sharing plans	19	
10	Commissions and fees	10		20	Rent or lease (see instructions):		
11	Contract labor (see instructions)	11		a	Vehicles, machinery, and equipment	20a	
12	Depletion	12		b	Other business property	20b	
13	Depreciation and section 179 expense deduction (not included in Part III) (see instructions)	13		21	Repairs and maintenance	21	
14	Employee benefit programs (other than on line 19)	14		22	Supplies (not included in Part III)	22	
15	Insurance (other than health)	15		23	Taxes and licenses	23	
16	Interest (see instructions):			24	Travel and meals:		
a	Mortgage (paid to banks, etc.)	16a		a	Travel	24a	
b	Other	16b		b	Deductible meals (see instructions)	24b	
17	Legal and professional services	17	50	25	Utilities	25	84
28	Total expenses before expenses for business use of home. Add lines 8 through 27b	28		26	Wages (less employment credits)	26	
29	Tentative profit or (loss). Subtract line 28 from line 7	29		27a	Energy efficient commercial bldgs deduction (attach Form 7205)	27a	
30	Expenses for business use of your home. Do not report these expenses elsewhere. Attach Form 8829 unless using the simplified method. See instructions.			b	Other expenses (from line 48)	27b	

Simplified method filers only: Enter the total square footage of (a) your home: _____ and (b) the part of your home used for business: _____. Use the Simplified Method Worksheet in the instructions to figure the amount to enter on line 30

31 Net profit or (loss). Subtract line 30 from line 29.

- If a profit, enter on both **Schedule 1 (Form 1040), line 3**, and on **Schedule SE, line 2**. (If you checked the box on line 1, see instructions.) Estates and trusts, enter on **Form 1041, line 3**.
- If a loss, you **must** go to line 32.

32 If you have a loss, check the box that describes your investment in this activity. See instructions.

- If you checked 32a, enter the loss on both **Schedule 1 (Form 1040), line 3**, and on **Schedule SE, line 2**. (If you checked the box on line 1, see the line 31 instructions.) Estates and trusts, enter on **Form 1041, line 3**.
- If you checked 32b, you **must** attach **Form 6198**. Your loss may be limited.

- 32a ☐ All investment is at risk.
32b ☐ Some investment is not at risk.

For Paperwork Reduction Act Notice, see the separate instructions.

Schedule C (Form 1040) 2025 Created 4/3/25

SCHEDULE C
(Form 1040)

Department of the Treasury
Internal Revenue Service

Profit or Loss From Business

(Sole Proprietorship)

Attach to Form 1040, 1040-SR, 1040-SS, 1040-NR, or 1041; partnerships must generally file Form 1065.

Go to www.irs.gov/ScheduleC for instructions and the latest information.

OMB No. 1545-0074

2025

Attachment
Sequence No. **09**

Name of proprietor

LIVINGFORGOD DEMOTT

Social security number (SSN)

[REDACTED]

A Principal business or profession, including product or service (see instructions)

B Enter code from instructions

Couriers & messengers

492000

C Business name. If no separate business name, leave blank.

D Employer ID number (EIN) (see instr.)

LIVINGFORGOD ANDCOUNTRY DEMOTT

E Business address (including suite or room no.)

City, town or post office, state, and ZIP code

F Accounting method: (1) ☒ Cash (2) ☐ Accrual (3) ☐ Other (specify) _____

G Did you "materially participate" in the operation of this business during 2025? If "No," see instructions for limit on losses ☒ Yes ☐ No

H If you started or acquired this business during 2025, check here ☐ Yes ☒ No

I Did you make any payments in 2025 that would require you to file Form(s) 1099? See instructions ☐ Yes ☒ No

J If "Yes," did you or will you file required Form(s) 1099? ☐ Yes ☒ No

Part I Income

1 Gross receipts or sales. See instructions for line 1 and check the box if this income was reported to you on Form W-2 and the "Statutory employee" box on that form was checked ☐	1	2,788
2 Returns and allowances	2	0
3 Subtract line 2 from line 1	3	2,788
4 Cost of goods sold (from line 42)	4	
5 Gross profit. Subtract line 4 from line 3	5	2,788
6 Other income, including federal and state gasoline or fuel tax credit or refund (see instructions)	6	
7 Gross income. Add lines 5 and 6	7	2,788

Part II Expenses. Enter expenses for business use of your home **only** on line 30.

8 Advertising	8		18 Office expense (see instructions)	18	
9 Car and truck expenses (see instructions)	9	1,689	19 Pension and profit-sharing plans	19	
10 Commissions and fees	10		20 Rent or lease (see instructions):		
11 Contract labor (see instructions)	11		a Vehicles, machinery, and equipment	20a	
12 Depletion	12		b Other business property	20b	
13 Depreciation and section 179 expense deduction (not included in Part III) (see instructions)	13		21 Repairs and maintenance	21	
14 Employee benefit programs (other than on line 19)	14		22 Supplies (not included in Part III)	22	
15 Insurance (other than health)	15		23 Taxes and licenses	23	
16 Interest (see instructions):			24 Travel and meals:		
a Mortgage (paid to banks, etc.)	16a		a Travel	24a	
b Other	16b		b Deductible meals (see instructions)	24b	
17 Legal and professional services	17	50	25 Utilities	25	84
28 Total expenses before expenses for business use of home. Add lines 8 through 27b	28		26 Wages (less employment credits)	26	
29 Tentative profit or (loss). Subtract line 28 from line 7	29		27a Energy efficient commercial bldgs deduction (attach Form 7205)	27a	
30 Expenses for business use of your home. Do not report these expenses elsewhere. Attach Form 8829 unless using the simplified method. See instructions. Simplified method filers only: Enter the total square footage of (a) your home: _____ and (b) the part of your home used for business: _____. Use the Simplified Method Worksheet in the instructions to figure the amount to enter on line 30	30		27b Other expenses (from line 48)	27b	
31 Net profit or (loss). Subtract line 30 from line 29. • If a profit, enter on both Schedule 1 (Form 1040), line 3 , and on Schedule SE, line 2 . (If you checked the box on line 1, see instructions.) Estates and trusts, enter on Form 1041, line 3 . • If a loss, you must go to line 32.	31	965			
32 If you have a loss, check the box that describes your investment in this activity. See instructions. • If you checked 32a, enter the loss on both Schedule 1 (Form 1040), line 3 , and on Schedule SE, line 2 . (If you checked the box on line 1, see the line 31 instructions.) Estates and trusts, enter on Form 1041, line 3 . • If you checked 32b, you must attach Form 6198 . Your loss may be limited.			32a ☐ All investment is at risk. 32b ☐ Some investment is not at risk.		

For Paperwork Reduction Act Notice, see the separate Instructions.

Schedule C (Form 1040) 2025 Created 4/3/25

Name(s)

LIVINGFORGOD DEMOTT

SSN

Part III Cost of Goods Sold (see instructions)

33	Method(s) used to value closing inventory: a ☐ Cost b ☐ Lower of cost or market c ☐ Other (attach explanation)	
34	Was there any change in determining quantities, costs, or valuations between opening and closing inventory? If "Yes," attach explanation	☐ Yes ☐ No
35	Inventory at beginning of year. If different from last year's closing inventory, attach explanation	35
36	Purchases less cost of items withdrawn for personal use	36
37	Cost of labor. Do not include any amounts paid to yourself	37
38	Materials and supplies	38
39	Other costs	39
40	Add lines 35 through 39	40
41	Inventory at end of year	41
42	Cost of goods sold. Subtract line 41 from line 40. Enter the result here and on line 4	42

Part IV Information on Your Vehicle. Complete this part **only** if you are claiming car or truck expenses on line 9 and are not required to file Form 4562 for this business. See the instructions for line 13 to find out if you must file Form 4562.

43	When did you place your vehicle in service for business purposes? (month/day/year) <u>01-01-2024</u>
44	Of the total number of miles you drove your vehicle during 2025, enter the number of miles you used your vehicle for:
a	Business <u>2,200</u> b Commuting (see instructions) <u>6,669</u> c Other _____
45	Was your vehicle available for personal use during off-duty hours? ☒ Yes ☐ No
46	Do you (or your spouse) have another vehicle available for personal use? ☒ Yes ☐ No
47a	Do you have evidence to support your deduction? ☒ Yes ☐ No
b	If "Yes," is the evidence written? ☒ Yes ☐ No

Part V Other Expenses. List below business expenses not included on lines 8-27a, or line 30.

48	Total other expenses. Enter here and on line 27a 48

SCHEDULE SE
(Form 1040)

Department of the Treasury
Internal Revenue Service

Self-Employment Tax

Attach to Form 1040, 1040-SR, 1040-SS, or 1040-NR.

Go to www.irs.gov/ScheduleSE for instructions and the latest information.

OMB No. 1545-0074

2025

Attachment
Sequence No. 17

Name of person with self-employment income (as shown on Form 1040, 1040-SR, 1040-SS, or 1040-NR)

Social security number of person
with self-employment income

JANETTA DEMOTT

Part I Self-Employment Tax

Note: If your only income subject to self-employment tax is **church employee income**, see instructions for how to report your income and the definition of church employee income.

A If you are a minister, member of a religious order, or Christian Science practitioner **and** you filed Form 4361, but you had \$400 or more of **other** net earnings from self-employment, check here and continue with Part I ☐

Skip lines 1a and 1b if you use the farm optional method in Part II. See instructions.

1a Net farm profit or (loss) from Schedule F, line 34, and farm partnerships, Schedule K-1 (Form 1065), box 14, code A

1a

b If you received social security retirement or disability benefits, enter the amount of Conservation Reserve Program payments included on Schedule F, line 4b, or listed on Schedule K-1 (Form 1065), box 20, code AQ

1b

Skip line 2 if you use the nonfarm optional method in Part II. See instructions.

2 Net profit or (loss) from Schedule C, line 31; and Schedule K-1 (Form 1065), box 14, code A (other than farming). See instructions for other income to report or if you are a minister or member of a religious order

2

4,881

3 Combine lines 1a, 1b, and 2

3

4,881

4a If line 3 is more than zero, multiply line 3 by 92.35% (0.9235). Otherwise, enter amount from line 3

4a

4,508

Note: If line 4a is less than \$400 due to Conservation Reserve Program payments on line 1b, see instructions.

b If you elect one or both of the optional methods, enter the total of lines 15 and 17 here

4b

c Combine lines 4a and 4b. If less than \$400, **stop**; you don't owe self-employment tax. **Exception:** If less than \$400 and you had **church employee income**, enter -0- and continue

4c

4,508

5a Enter your **church employee income** from Form W-2. See instructions for definition of church employee income

5a

b Multiply line 5a by 92.35% (0.9235). If less than \$100, enter -0-

5b

6 Add lines 4c and 5b

6

4,508

7 Maximum amount of combined wages and self-employment earnings subject to social security tax or the 6.2% portion of the 7.65% railroad retirement (tier 1) tax for 2025

7

176,100

8a Total social security wages and tips (total of boxes 3 and 7 on Form(s) W-2) and railroad retirement (tier 1) compensation. If \$176,100 or more, skip lines 8b through 10, and go to line 11

8a

1,122

b Unreported tips subject to social security tax from Form 4137, line 10

8b

c Wages subject to social security tax from Form 8919, line 10

8c

d Add lines 8a, 8b, and 8c

8d

1,122

9 Subtract line 8d from line 7. If zero or less, enter -0- here and on line 10 and go to line 11

9

174,978

10 Multiply the **smaller** of line 6 or line 9 by 12.4% (0.124)

10

559

11 Multiply line 6 by 2.9% (0.029)

11

131

12 **Self-employment tax.** Add lines 10 and 11. Enter here and on **Schedule 2 (Form 1040), line 4, or Form 1040-SS, Part I, line 3**

12

690

13 **Deduction for one-half of self-employment tax.**

Multiply line 12 by 50% (0.50). Enter here and on **Schedule 1 (Form 1040), line 15**

13

345

For Paperwork Reduction Act Notice, see your tax return instructions.

Schedule SE (Form 1040) 2025 Created 5/7/25

SCHEDULE SE
(Form 1040)

Department of the Treasury
Internal Revenue Service

Self-Employment Tax

Attach to Form 1040, 1040-SR, 1040-SS, or 1040-NR.

Go to www.irs.gov/ScheduleSE for instructions and the latest information.

OMB No. 1545-0074

2025

Attachment
Sequence No. **17**

Name of person with self-employment income (as shown on Form 1040, 1040-SR, 1040-SS, or 1040-NR)

Social security number of person
with self-employment income

LIVINGFORGOD DEMOTT

Part I Self-Employment Tax

Note: If your only income subject to self-employment tax is **church employee income**, see instructions for how to report your income and the definition of church employee income.

A If you are a minister, member of a religious order, or Christian Science practitioner and you filed Form 4361, but you had \$400 or more of **other** net earnings from self-employment, check here and continue with Part I ☐

Skip lines 1a and 1b if you use the farm optional method in Part II. See instructions.

1a Net farm profit or (loss) from Schedule F, line 34, and farm partnerships, Schedule K-1 (Form 1065), box 14, code A	1a	
b If you received social security retirement or disability benefits, enter the amount of Conservation Reserve Program payments included on Schedule F, line 4b, or listed on Schedule K-1 (Form 1065), box 20, code AQ	1b	()

Skip line 2 if you use the nonfarm optional method in Part II. See instructions.

2 Net profit or (loss) from Schedule C, line 31; and Schedule K-1 (Form 1065), box 14, code A (other than farming). See instructions for other income to report or if you are a minister or member of a religious order	2	965
3 Combine lines 1a, 1b, and 2	3	965

4a If line 3 is more than zero, multiply line 3 by 92.35% (0.9235). Otherwise, enter amount from line 3	4a	891
--	-----------	-----

Note: If line 4a is less than \$400 due to Conservation Reserve Program payments on line 1b, see instructions.

b If you elect one or both of the optional methods, enter the total of lines 15 and 17 here	4b	
c Combine lines 4a and 4b. If less than \$400, stop ; you don't owe self-employment tax. Exception: If less than \$400 and you had church employee income , enter -0- and continue	4c	891

5a Enter your church employee income from Form W-2. See instructions for definition of church employee income	5a	
---	-----------	--

b Multiply line 5a by 92.35% (0.9235). If less than \$100, enter -0-	5b	
---	-----------	--

6 Add lines 4c and 5b	6	891
------------------------------	----------	-----

7 Maximum amount of combined wages and self-employment earnings subject to social security tax or the 6.2% portion of the 7.65% railroad retirement (tier 1) tax for 2025	7	176,100
--	----------	---------

8a Total social security wages and tips (total of boxes 3 and 7 on Form(s) W-2) and railroad retirement (tier 1) compensation. If \$176,100 or more, skip lines 8b through 10, and go to line 11	8a	
---	-----------	--

b Unreported tips subject to social security tax from Form 4137, line 10	8b	
---	-----------	--

c Wages subject to social security tax from Form 8919, line 10	8c	
---	-----------	--

d Add lines 8a, 8b, and 8c	8d	
-----------------------------------	-----------	--

9 Subtract line 8d from line 7. If zero or less, enter -0- here and on line 10 and go to line 11	9	176,100
---	----------	---------

10 Multiply the smaller of line 6 or line 9 by 12.4% (0.124)	10	110
--	-----------	-----

11 Multiply line 6 by 2.9% (0.029)	11	26
---	-----------	----

12 Self-employment tax. Add lines 10 and 11. Enter here and on Schedule 2 (Form 1040), line 4 , or Form 1040-SS, Part I, line 3	12	136
---	-----------	-----

13 Deduction for one-half of self-employment tax. Multiply line 12 by 50% (0.50). Enter here and on Schedule 1 (Form 1040), line 15	13	68
--	-----------	----

For Paperwork Reduction Act Notice, see your tax return instructions.

Schedule SE (Form 1040) 2025 Created 5/7/25

**Qualified Business Income Deduction
Simplified Computation**

OMB No. 1545-0074

2025Department of the Treasury
Internal Revenue ServiceAttach to your tax return.
Go to www.irs.gov/Form8995 for instructions and the latest information.Attachment
Sequence No. **55**

Name(s) shown on return

Your taxpayer identification number

JANETTA & LIVINGFORGOD DEMOTT

Note: You can claim the qualified business income deduction **only** if you have qualified business income from a qualified trade or business, real estate investment trust dividends, publicly traded partnership income, or a domestic production activities deduction passed through from an agricultural or horticultural cooperative. See instructions.

Use this form if your taxable income, before your qualified business income deduction, is at or below \$197,300 (\$394,600 if married filing jointly), and you aren't a patron of an agricultural or horticultural cooperative.

1	(a) Trade, business, or aggregation name	(b) Taxpayer identification number	(c) Qualified business income or (loss)
i	Schedule C: JANETTA DEMOTT		4,536
ii	Schedule C: LIVINGFORGOD ANDCOUNTRY DEMOTT		897
iii			
iv			
v			

2	Total qualified business income or (loss). Combine lines 1i through 1v, column (c)	2	5,433	
3	Qualified business net (loss) carryforward from the prior year	3	()	
4	Total qualified business income. Combine lines 2 and 3. If zero or less, enter -0-	4	5,433	
5	Qualified business income component. Multiply line 4 by 20% (0.20)	5	1,087	
6	Qualified REIT dividends and publicly traded partnership (PTP) income or (loss) (see instructions)	6	0	
7	Qualified REIT dividends and qualified PTP (loss) carryforward from the prior year	7	()	
8	Total qualified REIT dividends and PTP income. Combine lines 6 and 7. If zero or less, enter -0-	8	0	
9	REIT and PTP component. Multiply line 8 by 20% (0.20)	9	0	
10	Qualified business income deduction before the income limitation. Add lines 5 and 9	10	1,087	
11	Taxable income before qualified business income deduction (see instructions)	11	53,309	
12	Enter your net capital gain, if any, increased by any qualified dividends (see instructions)	12	0	
13	Subtract line 12 from line 11. If zero or less, enter -0-	13	53,309	
14	Income limitation. Multiply line 13 by 20% (0.20)	14	10,662	
15	Qualified business income deduction. Enter the smaller of line 10 or line 14. Also enter this amount on the applicable line of your return (see instructions)	15	1,087	
16	Total qualified business (loss) carryforward. Combine lines 2 and 3. If greater than zero, enter -0-	16	(0)	
17	Total qualified REIT dividends and PTP (loss) carryforward. Combine lines 6 and 7. If greater than zero, enter -0-	17	(0)	

For Privacy Act and Paperwork Reduction Act Notice, see instructions.

Form **8995** (2025) Created 9/12/25

EEA

Line 11 Enter your taxable income figured before any QBI deduction, computed as follows:

Form 1040 or 1040-SR, line 11a,	84,809
minus Form 1040 or 1040-SR, Schedule 1-A, Line 38,	0
minus Form 1040 or 1040-SR, line 12e,	31,500
Taxable income figured before any QBI deduction.....	53,309

Form **8829**Department of the Treasury
Internal Revenue Service

Name(s) of proprietor(s)

Expenses for Business Use of Your HomeFile only with Schedule C (Form 1040). Use a separate Form 8829 for each home you used
for business during the year.Go to www.irs.gov/Form8829 for instructions and the latest information.

OMB No. 1545-0074

2025Attachment
Sequence No. **176**

Your social security number

JANETTA DEMOTT

Part I Part of Your Home Used for Business

1	Area used regularly and exclusively for business, regularly for daycare, or for storage of inventory or product samples (see instructions)	1	100
2	Total area of home	2	1,500
3	Divide line 1 by line 2. Enter the result as a percentage	3	6.67 %
For daycare facilities not used exclusively for business, go to line 4. All others, go to line 7.			
4	Multiply days used for daycare during year by hours used per day	4	hr.
5	If you started or stopped using your home for daycare during the year, see instructions; otherwise, enter 8,760	5	hr.
6	Divide line 4 by line 5. Enter the result as a decimal amount	6	
7	Business percentage. For daycare facilities not used exclusively for business, multiply line 6 by line 3 (enter the result as a percentage). All others, enter the amount from line 3	7	6.67 %

Part II Figure Your Allowable Deduction

8	Enter the amount from Schedule C, line 29, plus any gain derived from the business use of your home, minus any loss from the trade or business not derived from the business use of your home. See instructions	8	6,331
See instructions for columns (a) and (b) before completing lines 9-22.			
9	Casualty losses (see instructions)	9	
10	Deductible mortgage interest (see instructions)	10	7,373
11	Real estate taxes (see instructions)	11	
12	Add lines 9, 10, and 11	12	7,373
13	Multiply line 12, column (b), by line 7	13	492
14	Add line 12, column (a), and line 13	14	492
15	Subtract line 14 from line 8. If zero or less, enter -0-	15	5,839
16	Excess mortgage interest (see instructions)	16	
17	Excess real estate taxes (see instructions)	17	1,750
18	Insurance	18	5,373
19	Rent	19	
20	Repairs and maintenance	20	
21	Utilities	21	7,234
22	Other expenses (see instructions)	22	
23	Add lines 16 through 22	23	14,357
24	Multiply line 23, column (b), by line 7	24	958
25	Carryover of prior year operating expenses (see instructions)	25	
26	Add line 23, column (a), line 24, and line 25	26	958
27	Allowable operating expenses. Enter the smaller of line 15 or line 26	27	958
28	Limit on excess casualty losses and depreciation. Subtract line 27 from line 15	28	4,881
29	Excess casualty losses (see instructions)	29	
30	Depreciation of your home from line 42 below	30	
31	Carryover of prior year excess casualty losses and depreciation (see instructions)	31	
32	Add lines 29 through 31	32	
33	Allowable excess casualty losses and depreciation. Enter the smaller of line 28 or line 32	33	
34	Add lines 14, 27, and 33	34	1,450
35	Casualty loss portion, if any, from lines 14 and 33. Carry amount to Form 4684. See instructions	35	
36	Allowable expenses for business use of your home. Subtract line 35 from line 34. Enter here and on Schedule C, line 30. If your home was used for more than one business, see instructions	36	1,450

Part III Depreciation of Your Home

37	Enter the smaller of your home's adjusted basis or its fair market value. See instructions	37	
38	Value of land included on line 37	38	
39	Basis of building. Subtract line 38 from line 37	39	
40	Business basis of building. Multiply line 39 by line 7	40	
41	Depreciation percentage (see instructions)	41	%
42	Depreciation allowable (see instructions). Multiply line 40 by line 41. Enter here and on line 30 above	42	

Part IV Carryover of Unallowed Expenses to 2026

43	Operating expenses. Subtract line 27 from line 26. If less than zero, enter -0-	43	
44	Excess casualty losses and depreciation. Subtract line 33 from line 32. If less than zero, enter -0-	44	

Student Loan Interest Deduction Worksheet
Schedule 1, Line 21

(This page is not filed with the return. It is for your records only.)

2025

Name(s) as shown on return

Tax ID Number

JANETTA & LIVINGFORGOD DEMOTT

Before you begin:

- If the instructions for Schedule 1, line 24z, have you enter a write-in adjustment on line 24z, figure that write-in before completing this worksheet (see the instructions for Schedule 1, line 24z).
- Be sure you have read the **Exception** in the instructions for this line to see if you can use this worksheet instead of Pub. 970 to figure your deduction.

1. Enter the total interest you paid in 2025 on qualified student loans (see the instructions for line 21). **Don't** enter more than \$2,500 1. 607
2. Enter the amount from Form 1040 or 1040-SR, line 9 2. 85,829
3. Enter the total of the amounts from Schedule 1, lines 11 through 20, and 23 and 25 3. 413
4. Subtract line 3 from line 2 4. 85,416
5. Enter the amount shown below for your filing status.
 - Single, head of household, or qualifying surviving spouse - \$85,000
 - Married filing jointly - \$170,000 } 5. 170,000
6. Is the amount on line 4 more than the amount on line 5?
☒ **No.** Skip lines 6 and 7, enter -0- on line 8, and go to line 9.
☐ **Yes.** Subtract line 5 from line 4 6. _____
7. Divide line 6 by \$15,000 (\$30,000 if married filing jointly). Enter the result as a decimal (rounded to at least three places). If the result is 1.000 or more, enter 1.000 7. _____
8. Multiply line 1 by line 7 8. 0
9. **Student loan interest deduction.** Subtract line 8 from line 1. Enter the result here and on Schedule 1, line 21. **Don't** include this amount in figuring any other deduction on your return (such as on Schedule A, C, E, etc.) . . . 9. 607

Worksheet B
Form 1040

Earned Income Credit (EIC) - Line 27a

(Keep for your records)

2025

Name(s) as shown on return

Tax ID Number

JANETTA DEMOTT

Use this worksheet if you answered "Yes" to Step 5, question 2.

- Complete the parts below (Parts 1 through 3) that apply to you. Then, continue to Part 4.
- If you are married filing a joint return, include your spouse's amounts, if any, with yours to figure the amounts to enter in Parts 1 through 3.

Part 1

**Self-Employed,
Members of the
Clergy, and
People With
Church
Employee
Income Filing
Schedule SE**

- 1a. Enter the amount from Schedule SE, Part I, line 3.
- b. Enter any amount from Schedule SE, Part I, line 4b and line 5a.
- c. Combine lines 1a and 1b.
- d. Enter the amount from Schedule SE, Part I, line 13.
- e. Subtract line 1d from line 1c.

1a	4,881
+	1b
=	1c
	4,881
-	1d
	345
=	1e
	4,536

Part 2

**Self-Employed
NOT Required
To File
Schedule SE**

For example, your net earnings from self-employment were less than \$400.

2. Don't include on these lines any statutory employee income, any net profit from services performed as a notary public, any amount exempt from self-employment tax as the result of the filing and approval of Form 4029 or Form 4361, or any other amounts exempt from self-employment tax.
- a. Enter any net farm profit or (loss) from Schedule F, line 34; and from farm partnerships, Schedule K-1 (Form 1065), box 14, code A*.
- b. Enter any net profit or (loss) from Schedule C, line 31; and Schedule K-1 (Form 1065), box 14, code A (other than farming)*.
- c. Combine lines 2a and 2b.

2a	
+	2b
=	2c

**If you have any Schedule K-1 amounts, complete the appropriate line(s) of Schedule SE, Part I. Reduce the Schedule K-1 amounts as described in the Partner's Instructions for Schedule K-1. Enter your name and social security number on Schedule SE and attach it to your return.*

Part 3

**Statutory
Employees
Filing
Schedule C**

3. Enter the amount from Schedule C, line 1, that you are filing as a statutory employee.

3	
---	--

Part 4

**All Filers Using
Worksheet B**

4. Combine lines 1e, 2c, and 3. **This is your total self-employed income.**

4	4,536
---	-------

Need more information or forms? Visit [IRS.gov](https://www.irs.gov).

WK_EIC2.LD

Worksheet B
Form 1040

Earned Income Credit (EIC) - Line 27a

(Keep for your records)

2025

Name(s) as shown on return

Tax ID Number

LIVINGFORGOD DEMOTT

Use this worksheet if you answered "Yes" to Step 5, question 2.

- Complete the parts below (Parts 1 through 3) that apply to you. Then, continue to Part 4.
- If you are married filing a joint return, include your spouse's amounts, if any, with yours to figure the amounts to enter in Parts 1 through 3.

Part 1

Self-Employed,
Members of the
Clergy, and
People With
Church
Employee
Income Filing
Schedule SE

- 1a. Enter the amount from Schedule SE, Part I, line 3.
- 1b. Enter any amount from Schedule SE, Part I, line 4b and line 5a.
- 1c. Combine lines 1a and 1b.
- 1d. Enter the amount from Schedule SE, Part I, line 13.
- 1e. Subtract line 1d from line 1c.

1a	965
1b	
1c	965
1d	68
1e	897

Part 2

Self-Employed
NOT Required
To File
Schedule SE

For example, your
net earnings from
self-employment
were less than \$400.

2. Don't include on these lines any statutory employee income, any net profit from services performed as a notary public, any amount exempt from self-employment tax as the result of the filing and approval of Form 4029 or Form 4361, or any other amounts exempt from self-employment tax.
- a. Enter any net farm profit or (loss) from Schedule F, line 34; and from farm partnerships, Schedule K-1 (Form 1065), box 14, code A*.
- b. Enter any net profit or (loss) from Schedule C, line 31; and Schedule K-1 (Form 1065), box 14, code A (other than farming)*.
- c. Combine lines 2a and 2b.

2a	
2b	
2c	

**If you have any Schedule K-1 amounts, complete the appropriate line(s) of Schedule SE, Part I. Reduce the Schedule K-1 amounts as described in the Partner's Instructions for Schedule K-1. Enter your name and social security number on Schedule SE and attach it to your return.*

Part 3

Statutory
Employees
Filing
Schedule C

3. Enter the amount from Schedule C, line 1, that you are filing as a statutory employee.

3	
---	--

Part 4

All Filers Using
Worksheet B

4. Combine lines 1e, 2c, and 3. **This is your total self-employed income.**

4	897
---	-----

Need more information or forms? Visit [IRS.gov](https://www.irs.gov).

WK_EIC2.LD

Auto Expense Worksheet

(This page is not filed with the return. It is for your records only.)

2025

Name(s) as shown on return

Tax ID Number

JANETTA & LIVINGFORGOD DEMOTT

Profession/Business

- LIVINGFORGOD ANDCOUNTRY DEMOTT

Description KIA NERO

Date placed in service 2024-01-01

Number of miles your vehicle was used for:

Total Business miles driven during the year 2,200

Total Commuting miles driven during the year 6,669

Total Other miles driven during the year

Total Miles driven during the year 8,869

Business Use percentage 24.81

Expenses:

Total

Business
Percentage

Section 179			
Bonus Depreciation			
Depreciation			
Garage Rent			
Gas			
Insurance			
Licenses			
Oil			
Parking Fees			
Rental Fees			
Interest			
Personal Property Tax	600	24.81	149
Repairs			
Tires			
Tolls			
Lease Add Back			
Other Expenses:			
Total Expenses			149

Standard Mileage Rate Calculation

Business miles	2,200 X 0.70	1,540	1,540
Parking fees			
Tolls			
Interest			
Personal Property Tax	600	24.81	149
Total Standard Mile Rate deduction			1,689

How it is reported:

Depreciation deduction	
Auto Expense	1,689
Personal Property Taxes, Schedule A, Line 5c	451

Auto Mileage Worksheet

(This page is not filed with the return. It is for your records only.)

2025

Name(s) as shown on return

Tax ID Number

JANETTA & LIVINGFORGOD DEMOTT

Profession/Business

- LIVINGFORGOD ANDCOUNTRY DEMOTT

Description KIA NERO

Date placed in service 01-01-2024

Business Miles

Rate of Depreciation allowed for Standard Mileage Rate

2025 2,200

0.33

2024 4,134

0.30

2023 300

0.28

2022 6,599

0.26

2021 12,665

0.26

2020 7,213

0.27

2019

0.26

2018

0.25

2017

0.25

2016

0.24

pre-2016

See Publication 463

Total Business Miles 33,111

This worksheet displays the business miles taken by year for vehicles with the standard mileage rate deduction. When the vehicle is sold, the amount of the depreciation that is factored into the standard mileage rate should reduce the basis of the vehicle. If actual expenses were taken on the vehicle, then do not use this worksheet; the depreciation can be found on the Depreciation Detail Listing ("FED DEPR Schedule" in View/Print mode). Refer to pub 463 for more information on the standard and actual deduction for vehicles.

QBI Explanation Worksheet

Form 1040

(This page is not filed with the return. It is for your records only.)

2025

Name(s) as shown on return

Tax ID Number

JANETTA & LIVINGFORGOD DEMOTT

Name of business activity

Schedule C: JANETTA DEMOTT

	As reported	As allowed on 1040 after limitations
1. Ordinary business income (loss)	4,881	4,881
2. Rental income (loss)		
3. Royalty income (loss)		
4. Section 1231 gain (loss)		
5. Other income (loss)		
6. Section 179 deduction		
7. Other deductions		
8. Deduction for half of SE tax		345
9. Self-employed health insurance deduction		
10. Self-employed pension deduction		
11. QBI amount carried to Form 8995 / 8995-A		4,536
12. W-2 wages carried to Form 8995 / 8995-A		
13. UBI of qualified property carried to Form 8995 / 8995-A		
14. Section 199A REIT dividends		
15. 199(A)(g) deduction		
16. QBI allocable to cooperative payments		
17. W-2 wages allocable to cooperative payments		

The income amount from line 11 will show on one of the following lines, depending on circumstances:

- ☒ Form 8995, line 1
- ☐ Form 8995-A, line 2
- ☐ Form 8995-A, Schedule A, line 2
- ☐ Form 8995-A, Schedule A, line 16
- ☐ Form 8995-A, Schedule B, line 3
- ☐ Form 8995-A, Schedule C, line 1

Note: The Tax Cuts and Jobs Act and the related proposed regulations state that losses or deductions that were disallowed, suspended, limited, or carried over from taxable years ending before January 1, 2018 (including under sections 465, 469, 704(d), and 1366(d)), are not taken into account in a later taxable year for purposes of computing QBI.

QBI Explanation Worksheet

Form 1040

(This page is not filed with the return. It is for your records only.)

2025

Name(s) as shown on return

Tax ID Number

JANETTA & LIVINGFORD DEMOTT

[REDACTED]

Name of business activity

Schedule C: LIVINGFORD AND COUNTRY DEMOTT

	As reported	As allowed on 1040 after limitations
1. Ordinary business income (loss)	965	965
2. Rental income (loss)		
3. Royalty income (loss)		
4. Section 1231 gain (loss)		
5. Other income (loss)		
6. Section 179 deduction		
7. Other deductions		
8. Deduction for half of SE tax		68
9. Self-employed health insurance deduction		
10. Self-employed pension deduction		
11. QBI amount carried to Form 8995 / 8995-A		897
12. W-2 wages carried to Form 8995 / 8995-A		
13. UBI of qualified property carried to Form 8995 / 8995-A		
14. Section 199A REIT dividends		
15. 199(A)(g) deduction		
16. QBI allocable to cooperative payments		
17. W-2 wages allocable to cooperative payments		

The income amount from line 11 will show on one of the following lines, depending on circumstances:

- ☒ Form 8995, line 1
- ☐ Form 8995-A, line 2
- ☐ Form 8995-A, Schedule A, line 2
- ☐ Form 8995-A, Schedule A, line 16
- ☐ Form 8995-A, Schedule B, line 3
- ☐ Form 8995-A, Schedule C, line 1

Note: The Tax Cuts and Jobs Act and the related proposed regulations state that losses or deductions that were disallowed, suspended, limited, or carried over from taxable years ending before January 1, 2018 (including under sections 465, 469, 704(d), and 1366(d)), are not taken into account in a later taxable year for purposes of computing QBI.

Carryover Worksheet
List of items that will carryover to the 2026 tax return

(This page is not filed with the return. It is for your records only.)

2025

Name(s) as shown on return

Tax ID Number

JANETTA & LIVINGFORDGOD DEMOTT

Itemized Deductions

Carryover Amount

Contributions subject to 100% of AGI limitations	_____
Contributions subject to 60% of AGI limitations	_____
Contributions subject to 30% of AGI limitations (50% capital gains appreciated property)	_____
Contributions subject to 30% of AGI limitations	_____
Contributions subject to 20% of AGI limitations (30% capital gains appreciated property)	_____
Taxable state and local refunds to Schedule 1 (Form 1040) line 1	_____
State/local taxes paid in 2026 to flow to the Schedule A	_____
State donations and contributions carryover	_____
State overpayment applied to next year	_____

Expenses

Office in home operating expenses	_____
Office in home excess casualty losses and depreciation	_____
Disallowed investment interest expense	AMT _____ Reg. Tax _____
Section 179 expense	_____
Operating expenses, from Form WK_E, Sch E - Rental limitation on deductions when used for personal use	_____
Excess depreciation, from Form WK_E, Sch E - Rental limitation on deductions when used for personal use	_____

Losses

Short-term capital loss	AMT _____ Reg. Tax _____
Long-term capital loss	AMT _____ Reg. Tax _____
Net operating loss	AMT _____ Reg. Tax _____
Excess business loss from Form 461 (becomes part of NOL next year)	AMT _____ Reg. Tax _____
Qualified REIT and PTP loss carryover	_____
QBI loss carryover	_____
Nonrecaptured net section 1231 losses from WK_1231C	AMT _____ Reg. Tax _____

Credits

Mortgage interest credit	_____
Credit for prior year minimum tax	_____
Foreign Tax credit	AMT _____ Reg. Tax _____
District of Columbia first time home owner's credit	_____
Residential clean energy credit	_____

Other

Preparer Fee	_____	45
Overpayment applied to next year's estimates	_____	_____
Estimated Tax Payment 1	_____	Estimated Tax Payment 2
Estimated Tax Payment 3	_____	Estimated Tax Payment 4
Federal tax liability for 2210 calculation	_____	6,616
State tax liability for state 2210 calculation	_____	1,358
IRA basis	Taxpayer _____ Spouse _____	_____
Disaster distributions taxable in 2026	Taxpayer _____ Spouse _____	_____
Disaster distributions taxable in 2027	Taxpayer _____ Spouse _____	_____
Excess repayments from 8915-F	Taxpayer _____ Spouse _____	_____

Passive Activity

At Risk Limitations

Department of the Treasury
Internal Revenue Service

IRS e-file Signature Authorization

- ERO must obtain and retain completed Form 8879.
► Go to www.irs.gov/Form8879 for the latest information.

OMB No. 1545-0074

2025

Submission Identification Number (SID)

00-684733-005766

Taxpayer's name

JANETTA DEMOTT

Spouse's name

LIVINGFORGOD DEMOTT

Social security number

Spouse's social security number

Part I Tax Return Information - Tax Year Ending December 31, 2025 (Enter year you are authorizing.)

Enter whole dollars only on lines 1 through 5.

Note: Form 1040-SS filers use line 4 only. Leave lines 1, 2, 3, and 5 blank.

1	Adjusted gross income	1	84,809
2	Total tax	2	6,616
3	Federal income tax withheld from Form(s) W-2 and Form(s) 1099	3	6,981
4	Amount you want refunded to you	4	365
5	Amount you owe	5	

Part II Taxpayer Declaration and Signature Authorization (Be sure you get and keep a copy of your return)

Under penalties of perjury, I declare that I have examined a copy of the income tax return (original or amended) I am now authorizing, and to the best of my knowledge and belief, it is true, correct, and complete. I further declare that the amounts in Part I above are the amounts from the income tax return (original or amended) I am now authorizing. I consent to allow my intermediate service provider, transmitter, or electronic return originator (ERO) to send my return to the IRS and to receive from the IRS (a) an acknowledgement of receipt or reason for rejection of the transmission, (b) the reason for any delay in processing the return or refund, and (c) the date of any refund. If applicable, I authorize the U.S. Treasury and its designated Financial Agent to initiate an ACH electronic funds withdrawal (direct debit) entry to the financial institution account indicated in the tax preparation software for payment of my federal taxes owed on this return and/or a payment of estimated tax, and the financial institution to debit the entry to this account. This authorization is to remain in full force and effect until I notify the U.S. Treasury Financial Agent to terminate the authorization. To revoke (cancel) a payment, I must contact the U.S. Treasury Financial Agent at 1-888-353-4537. Payment cancellation requests must be received no later than 2 business days prior to the payment (settlement) date. I also authorize the financial institutions involved in the processing of the electronic payment of taxes to receive confidential information necessary to answer inquiries and resolve issues related to the payment. I further acknowledge that the personal identification number (PIN) below is my signature for the income tax return (original or amended) I am now authorizing and, if applicable, my Electronic Funds Withdrawal Consent.

Taxpayer's PIN: check one box only

Refund will be deposited to: RTN=121135045 Acct=321234598

☒ I authorize Liberty Tax - Office 12479 to enter or generate my PIN 000000 as my
ERO firm name signature on the income tax return (original or amended) I am now authorizing.
Enter five digits, but don't enter all zeros

☐ I will enter my PIN as my signature on the income tax return (original or amended) I am now authorizing. Check this box **only** if you are entering your own PIN and your return is filed using the Practitioner PIN method. The ERO must complete Part III below.

Your signature ► Janetta Demott Date ► 02/27/2026 PST

Spouse's PIN: check one box only

☒ I authorize Liberty Tax - Office 12479 to enter or generate my PIN 000000 as my
ERO firm name signature on the income tax return (original or amended) I am now authorizing.
Enter five digits, but don't enter all zeros

☐ I will enter my PIN as my signature on the income tax return (original or amended) I am now authorizing. Check this box **only** if you are entering your own PIN and your return is filed using the Practitioner PIN method. The ERO must complete Part III below.

Spouse's signature ► Janetta Demott Date ► 02/27/2026 PST**Practitioner PIN Method Returns Only - continue below****Part III Certification and Authentication - Practitioner PIN Method Only**

ERO's EFIN/PIN. Enter your six-digit EFIN followed by your five-digit self-selected PIN.

Don't enter all zeros

I certify that the above numeric entry is my PIN, which is my signature for the electronic individual income tax return (original or amended) I am now authorized to file for tax year indicated above for the taxpayer(s) indicated above. I confirm that I am submitting this return in accordance with the requirements of the Practitioner PIN method and Pub. 1345, Handbook for Authorized IRS e-file Providers of Individual Income Tax Returns.

ERO's signature ► Jim Baca Date ► 02-27-2026**ERO Must Retain This Form - See Instructions****Don't Submit This Form to the IRS Unless Requested To Do So**

For Paperwork Reduction Act Notice, see your tax return instructions.

EEA

Form 8879 (Rev. 01-2021)